Chapter Five: Budget Request Summary

Chapter five serves as a guide through the process of using the Budget Request Summary window. The Budget Request Summary window is used to:
- Summarize all budget data entered in various subschedules.
- Enter prior and current biennium expenditure and funding data for all lines.

Budget Request Summary

Budget Request Summary Window

Navigation
Log On =>Checklist =>Budget Request Summary

Purpose
The Budget Request Summary window provides the historical data, budget changes information, and budget request for each reporting level and summarized for the entire agency.

General Information
Several windows are involved in preparing the budget request summary. Amounts entered in "posting" subschedules (operating expenses, grants, capital projects, extraordinary repairs, other capital payments, position detail data, equipment over $5,000, and IT equipment and software over $5,000) post to the budget request summary when each subschedule is checked to complete on the Budget Request Checklist.

> **Tip** *Other than adjusting FTE counts, 2007-09 actual expenditures and the 2009-11 appropriation and estimated expenditures, no other data is entered directly into the Budget Request Summary window.*

Prior biennium expenditures, first year expenditures, and current biennium appropriation columns are downloaded from PeopleSoft. If the download month is prior to the close of the first year of the biennium, salaries and operating expenditures are annualized. Other account codes use actual expenses as of the download month. If the current biennium budget was not spread in PeopleSoft, the download will not contain this information. Consequently, in such a case, the current biennium appropriation amounts by account code and funding source will need to be entered manually.

Using the Window
The Budget Request Summary consists of multiple columns, each with unique functions, as described below:

2007-09 Biennium Expenditures shows complete prior biennium expenditures, by account code, line item, and funding source. These amounts should be part of the download version used to create the first working version in IBARS. However, these amounts should be checked and modified as necessary to accurately reflect historical expenditures.

> **Tip** *Actual expenditures for the 2007-09 biennium should reconcile to the 6/30/2009 NDS4911-BB report dated 7/31/2009.*

2009-11 First Year Expenditures shows annualized expenditures for the first year of the current biennium. These amounts should be part of the download version used to create the first working version in IBARS. However, due to the actual timing of certain expenditures and the timing of the download version, annualized expenditures may not accurately represent anticipated fiscal year expenditures for a particular account code, line item, or funding source. Adjust these amounts as necessary.

2009-11 Biennium Balance shows the remaining unexpended balance by account code for the current biennium. This is a calculated column based on the annualized amounts in **2009-11 Fiscal Year Expenditures** and the amounts entered in 2009-11 Biennium Appropriation, as explained below.

2009-11 Biennium Appropriation reflects the appropriated budget for the current biennium. Amounts in this column should be part of the download version used to create the first working version in IBARS. However, if the agency's budget has not been spread in PeopleSoft, this column will be empty in the download version. In that case, these amounts will need to be entered manually by account code and funding source in working versions. These numbers will be closely scrutinized throughout the budget process and serve as the base for any budget changes requested for the upcoming biennium. For this reason, care should be taken in entering these numbers. **Make sure that in total, the amounts entered in this column tie to the PeopleSoft Appropriation Status Report (Current Appropriation column NDS4310AA) dated 3/31/2010 for each line item and major funding source category.** Please contact the assigned analyst prior to using an Appropriation Status Report with a different date.

> ### Important Note
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> *To enter data in the budget request summary, select the appropriate reporting level. Click the "Detail" tab to enter account code or funding source detail in the available columns.*
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> *Select Funding or Expenditures from the Object Type drop down. Select the appropriate Line Item from the drop down list. Click on the appropriate cell to edit existing data or click the "Add" icon to enter a new account code or funding source.*

Current Biennium Payroll Appropriation is used to show the current biennium appropriation for payroll. Most amounts will be filled in automatically by IBARS when other columns are updated. However, if any salary objects are budgeted under special lines, the expenditures and funding in this column may not balance. This is due to the fact that the funding sources for salaries objects that are part of a special line are not specifically identified and must be manually entered.

Current Biennium Payroll from Subschedule will be populated upon checking Complete on the position detail data subschedule. This column represents the biennial cost of payroll for all existing positions included in the budget request. It does not include the cost of any new positions or existing positions assigned to an optional change package.

Payroll Difference from Current Biennium will be calculated by IBARS based on amounts contained in other columns. This column shows the increase over the current biennium

appropriation needed to sustain the salary level in effect as of the end of the current biennium. Consequently, the cost of any salary increases given during the biennium, any new positions that were phased in during the current biennium, as well as other costs incurred to continue the current payroll levels will be identified in this column, eliminating the need to explain these items in a budget change.

Remove Capital and One Time is populated upon checking Complete on the Operating Expense, Capital Assets, and Grants subschedules, if those subschedules contain AE or AF change packages. These amounts are summarized here, but are not entered or changed from the Budget Request Summary window.

Base Budget Changes reflects all base budget changes that were entered on posting subschedules in either AA or AB change packages. These amounts are summarized here, but are not entered or changed from the Budget Request Summary window.

Base Budget Request shows the agency's total base budget request. The general fund total in this column may not exceed the general fund budget limit determined by OMB. No amounts are entered directly in this column – it is the sum of the **2009-11 Biennium Appropriation, Payroll Difference from 2009-11, Remove Capital and One Time,** and **2011-13 Base Budget Changes** columns.

Optional Budget Changes reflects all optional budget changes – those that are assigned to an AC or AD type change package and could not be included in the base budget request due to guideline limitations. These amounts are summarized here, but are not entered or changed from the Budget Request Summary window.

Total Budget Request is the agency's total budget request, including all optional adjustments. This is a calculated column resulting from the sum of the **2011-13 Base Budget Request** and **2011-13 Optional Budget Changes** columns.